IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 22ND OCTOBER 2007 / 30TH ASWINA 1929

WP(C).No. 30486 of 2007(D)

PETITIONERS:
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1. **G.RAJEEVAN, S/O.GOPALAN, AGED 40, RESIDING AT SREEMURUKALAYAM, PULLIYOOR VANCHI NORTH, THAZHAVA P.O., KARUNAGAPPALLY.**

2. **G.SAJEEVAN, S/O.GOPALAN, AGED 39, RESIDING AT SREEMURUKALAYAM, PULLIYOOR VANCHI NORTH, THAZHAVA P.O., KARUNAGAPPALLY.**

3. **SHEELAKUMARI, W/O.G.SAJEEVAN, AGED 32, RESIDING AT SREEMURUKALAYAM, PULLIYOOR VANCHI NORTH, THAZHAVA P.O., KARUNAGAPPALLY.**

BY ADV. SMT.R.RANJINI

RESPONDENTS:
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1. **TAHSILDAR, ASSESSING AUTHORITY, UNDER THE BUILDING TAX ACT, TALUK OFFICE, KARUNAGAPPALLY.**

2. **VILLAGE OFFICER, TALUK OFFICE, KARUNAGAPPALLY.**

3. **DEPUTY TAHSILDAR, REVENUE RECOVERY, KARUNAGAPPALLY, TALUK OFFICE, KARUNAGAPPALLY.**

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 22/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

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W.P.(C) No. 30486 OF 2007 D
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Dated this the 22nd October, 2007

J U D G M E N T

Ext. P3 is an order of assessment under the Keralal Building Tax Act issued to the petitioners as early as on 27-4-2006. Petitioners did not file any appeal against the said order and it is the contention that the said order was passed without notice to them. Be that as it may, petitioners filed Ext. P5 application under Section 15 of the Kerala Building Tax Act. It is their contention that in pursuance to Ext. P5, Ext. P6 notice was issued to them which was served on 22-9-2006 specifying the date of appearance as 28-6-2006. It is also stated that subsequently they made Ext. P7 request which also contains the request for exemption to the 2nd petitioner.

2. Learned Govt. Pleader, on instruction, submits that following the mistake that was committed on Ext. P6, a corrected notice was again issued and a hearing was granted to the petitioner on 4-10-2006. It is submitted that on 4-10-2006 petitioner did not produce

any document in support of the claim made in Ext. P5 and therefore Ext. P5 application has been rejected. In so far as Ext. P7 which contains a request for exemption is concerned, the learned Govt. Pleader submits that the same has not been disposed of till now.

3. In view of what has transpired during the course of arguments, it is obvious that though Ext. P5 was rejected by the 1st respondent, taking into account the complaint of the petitioners that orders thereon have not been communicated to them, I direct that the said order shall be communicated to the petitioners as expeditiously as possible, at any rate within four weeks of receipt of a copy of this judgment. It is also directed that the 1st respondent shall consider Ext. P7 and pass orders thereon which shall also be done within four weeks of receipt of a copy of this judgment.

4. Writ petition is disposed of as above.

Petitioners shall produce a copy of this judgment before the 1st respondent for compliance.

ANTONY DOMINIC
JUDGE

jan/-